

**CONTRACTS FOR SERVICES  
and  
CONTRACT REPORTING SYSTEM MANUAL**

**Fiscal Year 2025-26**



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# CONTRACTS FOR SERVICES

## Introduction

S. 38.04(14)(a), Wis. Stats., states, in part, that the State Board of the Technical College System shall promulgate rules applicable to all district boards, establishing policies and procedures on contracts to provide services.

S. 38.14(3), Wis. Stats., is the specific authority that empowers the district boards to contract to provide services and defines the types of services allowable along with the limits on activities and any additional requirements associated with out-of-state contracts.

In an effort to provide more specific guidance in this area, as well as complying with a legislative mandate that the State Board collect annual information regarding contracts for services, the State Board developed policies relating to Contracting for Services, International Education Activities, and Relations with the Private Sector. Additionally, the Contract Reporting System was developed to collect information on contracting activity determined necessary by the system office.

This Manual is intended to assist district staff with compliance with the general requirements on contracting by outlining the content of State Board policy, the main points in Administrative Rule TCS 8, and further clarification of TCS 8. Also included in this section is the chapter on the Contract Reporting System containing all information necessary to report contracts, as well as information on the computation of the Indirect Cost Factor used by all districts to define full cost.

While we have attempted to make this section as comprehensive as possible on contracting requirements, it is by no means all-inclusive of every document that has a relationship or potential relationship to contracting for services. There are other resources that should be referenced, and a general understanding of them obtained, prior to committing district resources to contracting for services. As much as possible, they appear in order of authoritative reference, beginning with the highest.

### Wisconsin Statutes

- S. 38.04(14)(a) - General District Policies
- S. 38.14(3) - Contracts for Services
- S. 38.14(12) - Integrated Service Programs for Children with Severe Disabilities
- S. 38.24(3)(b) - Nonresident Fees and Liabilities; Remissions

### Wisconsin Administrative Code

- TCS 8 - Contracts for Services

### WTCSB Policy

- #321 - Economic Development
- #403 – Aidability of Program Revenue Funded Activities
- #408 - Goods and Services Provided by WTCS Districts
- #409 - Contracts to Provide Educational Services

Using the above resources in conjunction with this manual should provide a strong foundation for understanding contracting requirements.

All questions regarding Contract for Services policies or reporting requirements in the Contract Reporting System should be directed to:

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## GENERAL CONTRACTING REQUIREMENTS

Wisconsin Administrative Code TCS 8 provides authoritative direction interpreting s. 38.04(14), Wis. Stats. This section provides further clarification of the TCS 8 requirements and guidelines for contracting, as well as providing a resource for all areas of contracting for services. These requirements and guidelines have been subdivided into the following categories:

- Contracting Guidelines and Administration
- Contract Types, Allowable Recipients and Definitions

### Contracting Guidelines and Administration

1. The district board must approve all contracts for services.
2. Each district board shall:
  - a) Adopt policy guidelines to regulate the provision of goods and services by their institutions. Guidelines shall provide that any activity not related to the mission and purposes of the WTCS System resulting in the provision of goods and services by a district is permissible only if the activity is:
    - Deemed important to the fulfillment of the institution's education, training, and economic development functions.
    - Needed to provide goods or services necessary for district operations at a reasonable price, on reasonable terms, and at a convenient location and time.
    - Carried out with sensitivity to the larger community for the primary benefit of the district community.Guidelines to regulate the provision of goods and services not related to the mission and purposes of the WTCS shall provide at minimum that all activities paralleling the private sector must be integral to the fulfillment of the district's instructional, research, or public service missions. Exceptions may be granted if any of the following pertain:
    - There are compelling reasons of economic efficiency. Economic efficiency means that district resources can be made available to the larger community at relatively little additional cost to the district.
    - The product or service is unavailable elsewhere in the community. Unavailability may be defined in terms of the lack of quality or quantity of the product or service.
    - The product or service is a major convenience to the district community including students, staff, and other members of the public participating in district activities. Although other factors may be involved, convenience is typically defined in geographic terms: i.e., private sources are too far away to be, practically, the suppliers.
    - The district's offering of the product or service is of major importance to the maintenance of the quality of the district's operations and facilities.
    - The pricing of goods or services shall recover full costs or be set higher to be

comparable to private sector prices unless a reduced price is demonstrated to be necessary to fulfill a function integral to the mission of the district.

- b) Appoint a private sector relations review committee to review specific areas of potential competition with the private sector. The membership of the committee shall include representatives of the district, the private sector, and the general public. Any proposed provision of goods and services presented to the committee shall include full documentation of costs and pricing considerations. The committee shall review the proposal for compliance with district guidelines. The review shall include a determination that any pricing structure complies with district board criteria. The committee shall report its findings to the district board before the board acts upon the proposed offering of goods and services.
- c) Establish a plan for the provision of educational services through contracts consistent with WTCS Policy #321 and which includes the following:
  - A needs assessment process identifying potential service recipients and their training needs.
  - An assessment of district training delivery capability to meet client needs taking into consideration the finite district resources and the availability of staff.
  - Identification of other potential service providers.
  - A strategy for service delivery including:
    - Prioritized educational services to be provided by the district under contracts.
    - Consideration of the availability and ability of other service providers to meet clientele needs.
    - Criteria for client selection.
    - Targeting of district services to priority training needs.
- d) Establish policies for district contracting to provide educational services which ensure that the existence of alternative service providers is considered as a factor prior to decisions to enter contracts.
- e) Establish criteria for pricing district contracts to provide educational services including criteria for when more or less than full costs will be charged.
- f) Use the methodology specified in the WTCSB Financial Accounting Manual to determine full contract costs.
- g) Provide for reports **at least** quarterly to the district board on contracts entered in the previous quarter for which less than full cost is being charged. The reports shall identify the estimated full cost of each contract, the amount charged, and the rationale for charging less than full cost.
- h) Provide the district board with the annual report generated by the WTCSB indicating actual full costs compared to contract revenues.
- i) Establish a review process for contracts prior to their execution to ensure consistent application of district policies. The process shall include review by a designated administrative unit or by assigned personnel.
- j) Refer disputes with private sector providers regarding district contraction to provide educational services to the district's private sector review committee for an advisory opinion.

- k) Require that private sector providers be notified in writing of the committee's opinion and the district's decision regarding the dispute within 30 days of a formal complaint.
- l) Schedule a review of a complaint by a private sector provider if such a review is formally requested after the provider received notification of the committee's opinion and the district's decision in regard to the complaint.

3. District policies incorporating the required notification to the state board of those individuals identified, per TCS 8.04(3), responsible for development of contracts for services by the district, and changes to district policies relating to contracted services are to be forwarded to the state board within 30 days of approval by the district board. Such policies are to be sent to the attention of the System Administrative Officer assigned to the district.
4. TCS 8.04(7) requires that district residents currently on a waiting list to enter a program or course, may not be displaced by "slotting" an employee or student of a contracting agency into a regularly scheduled course or program. A new course, or an additional section of an existing course, offered on a contracted service basis is not construed as displacing a district resident, provided there is no reduction in sections of a course, to accommodate the creation of a new section or course.
5. TCS 8.05(4) requires that the district only obtain a statement of certification by the contractor of nondiscrimination via the signed contract.
6. TCS 8.05(5) requires that district employees performing a contracted service shall be under the supervision of the district board of employment. Accordingly, such employees are subject to district and WTCSB policies and procedures, statutes, and administrative rules, including certification requirements of the state board. The certification process for a contracted instructional service is the same as the normal established certification process for instructional staff. Any questions of interpretation of the need for certification subject to state board requirements, are to be directed to the Certification Officer of the system office.
7. TCS 8 pertains to contracts by a WTCS district to provide an instructional or a non-instructional service to another party. The provision of an existing educational "product" such as course curriculums, video-based instruction, etc., sold by WTCS districts is not subject to the TCS 8 rule unless the district is providing personnel to produce said products specifically for the service recipient, or to show the customer how to use the material or goods provided. Therefore, development of a new product or modified product whose primary use is **not** for district use, is subject to TCS 8 requirements. Examples of contracts subject to TCS 8 are included elsewhere in this chapter.
8. A contract is required and is subject to the reporting requirements of TCS 8, if one or more of the following criteria are met:
  - The course or program is not open or formally advertised to the general public that would be eligible to participate in the course or program. The district board policies on contracting shall establish what procedures will be used to reasonably inform the general public of available courses. Generally, course brochures or handouts posted in a location where the maximum number of residents or potential enrollees have the opportunity to view them, and newspaper ads would be means of "noticing" the public.
  - The course or section is developed or modified specifically for the service recipient.
  - The course or section is created solely in response to a specific request by the service recipient and is not open to the general public.

9. In accordance with State Board Policy #403 – Aidability of Program Revenue Funded Activities, when contracting for instruction districts must charge the service recipient an amount at least equivalent to program fees and material fees, as established by the state board under s. 38.24, Wis. Stats., or the system office will treat the related unreimbursed expenditures as non-aidable.
10. WTCS districts are allowed to enter into s. 38.14(3), Wis. Stats., contracts with the state and federal government. Because of this, it is necessary to establish a distinction between a contract and a grant. In distinguishing whether a particular agreement is a contract or a grant, the following criteria shall apply:

**GRANTS** - A grant is typically an agreement where funds are provided to a district through a request for proposal (RFP) or formal grant process for a specific purpose. The principal purpose of grants **is to carry out a public purpose**. Public purpose is defined here as meaning the agency issuing the grant does not determine specifically who the service recipients are. The grant is issued to the district for the public benefit as a whole, and the recipients of the service are determined by other means. These grant agreements are governed by federal or state regulations for accountability in areas such as cost, allowability of service, student eligibility requirements, etc. Additionally, grants are subject to state or federal audit requirements for compliance with applicable laws and regulations governing the agreement.

Typically, grants are used to provide a service to a population other than the governmental unit issuing the grant.

**CONTRACTS** - Contracts are legal agreements between a district and a second party under which the district is selling **specific goods or services to a particular buyer**.

Typically, the contractee and/or its employees are the direct recipient of the service provided.

11. An out-of-state s. 38.14(3), Wis. Stats., contract is any agreement to provide educational services or technical assistance to a foreign government, another state, a local governmental unit of another state, or business / industry not operating in this state. All out-of-state contracts must be priced to recover full cost.

For the purpose of determining whether a contract is considered to be with an out-of-state recipient, the following definitions shall apply.

"Out-of-state" is where the services are provided to a recipient whose address is not within the state of Wisconsin, or the services are provided outside the state of Wisconsin.

"Recipient" is defined as the entity for which the contract is intended to provide the service or direct benefit.

"Address" is defined as the street address or actual location of the entity receiving the direct benefit of the services provided. Since the contract is with the entity, employee (student) home address is not determinative.

The contract is with the entity; therefore, the address of employees or the entity's billing address is irrelevant. The recipient of the contract is the same party with which the contract was entered into. For example, IBM in Madison cannot sign a contract for services to be

provided to IBM in Chicago. In other words, the contract **must be written** with the recipient (entity) receiving the direct benefit, not a subsidiary, branch, or "parent" company.

The district may assume that the entity soliciting the services from the district is the recipient of the services. The purpose of this assumption is to simplify the district's obligation to determine whether or not the recipients are out-of-state. An example is IBM of Madison "sponsoring" a contract to provide services at a Madison location to IBM employees of the Madison and Chicago offices. If the district becomes aware that the contract has an out-of-state recipient, two contracts must be signed and executed.

**Note:** For Client Reporting System (FTE) purposes only, the **student's** home address is to be used for reporting purposes, since that system is designed specifically for student data.

Interstate reciprocity agreements do not apply to students served through s. 38.14(3), Wis. Stats., contracts.

## Contract Types, Allowable Recipients and Definitions

The definition of "industry and business," under TCS 8.02(6), includes community-based organizations, foundations, and other non-profit corporations.

1. The definition of Local Governmental Body under TCS 8.02(7) is interpreted to include Indian Tribal Governments and Economic Development Corporations, provided the corporation was created by constitution, statute, ordinance, rule or order; a governmental or quasi-governmental corporation.
2. Contracts under s. 38.14(3), Wis. Stats., are limited to the types of activities outlined below for the service recipient types listed. The types of allowable services are a) those that generate credits (Customized Instruction) and b) those that do not generate credits (Technical Assistance, Fiscal and Management Services). The types of services that may be offered are:
  - **Customized Instruction** - Any contract intended to provide instruction resulting in the submission of Course Records to the system office under the Client Reporting System. All instruction must be done under system office approved course numbers.
  - **Technical Assistance** - Non-instructional activities (non-credit generating) which help a service recipient accomplish an organizational purpose, goal, or mission. Examples of this are the design of a production line and employee testing.
  - **Fiscal and Management Services** - Contract activities of a fiscal or management nature which are not intended to result in the service recipient acquiring the skills necessary to conduct these activities in the future. Examples are bookkeeping, accounting and data processing.

<u>Service Recipient Type</u>	<u>Types of Activities</u>
Public and Private Educational Institutions	Customized Instruction, Technical Assistance, Fiscal and Management Services
Wisconsin Local Governmental Units	Customized Instruction, Technical Assistance, Fiscal and Management Services
State of Wisconsin	Customized Instruction, Technical Assistance, Fiscal and Management Services
Federal Government	Customized Instruction, Technical Assistance, Fiscal and Management Services
Business and Industry	Customized Instruction and Technical Assistance
Out-of-State Contracts	Customized Instruction and Technical Assistance

4. For purposes of contracting, full cost is defined as the cost computed by using the total staff salary and fringe reported under the contract plus the indirect cost factor. The indirect cost factor will be computed on an individual district basis using financial data extracted from the Uniform Financial Fund Accounting System (UFFAS). Please note that all out-of-state contracts must recover full cost, per s. 38.14(3)(c)2, Wis. Stats.

**Examples of contracts to be reported as s. 38.14(3), Wis. Stats., contracts per TCS 8**

1. Contracts for a WTCS district to provide consulting services or technical assistance to a business in the district.
2. Contracted fiscal / management services to provide computer services to a local unit of government.
3. Contracted instructional services to provide a course to only one firm and closed or not advertised to the general public.
4. Contracted instructional services to provide a course that is open to only the employees of two or more firms and closed or not advertised to the general public.
5. Contracted instructional or non-instructional services to a high school district.
6. Contracted instructional services provided to a federal or state correctional facility.
7. Contracted services provided indirectly to the federal government through a state or local agency.
8. Contracted instructional or non-instructional services provided to a Wisconsin state government agency or subunit.
9. Contracted services provided to another state or a subdivision of that state, such as Miami-Dade Community College.

**Examples of contracts not to be reported as s. 38.14(3), Wis. Stats., contracts per TCS 8**

1. District purchases of goods or services from a business or another governmental unit. For example, the procurement by a district of a consulting service from a computer firm.
2. A district contract to provide an existing tangible product to another party (supplies, equipment, etc.). Sale of any product, not covered by a contract, already produced in an instructional program.
3. A contract where the other party allows the district to use their facility, essentially providing a service to the district.
4. Provision of fire school or emergency medical training which is open to the general public.
5. Provision of a course that requires prerequisites to a service recipient where the course is open to the general public meeting such prerequisites.
6. Rental of a WTCS facility to a business, school district, foundation, etc., provided there is no technical assistance included.
7. Financial resources held in trust by the district for students of the district.
8. Sale of **existing** curriculum provided the district does not provide personnel to educate the recipient in the use of such curriculum.
9. Individuals slotted into existing courses where fees are paid by a business, industry, state, or federal agency are not considered s. 38.14(3), Wis. Stats., contracts.

## CONTRACT REPORTING SYSTEM

### Introduction

The Contract Reporting System contains demographic and course information for all activities engaged in by WTCS districts under s. 38.14(3), and s. 38.14(12), Wis. Stats. The demographic information allows the system office to analyze contract characteristics for a variety of purposes including evaluation of system mission performance, performance of oversight responsibilities and generation of public relations materials. The course information fulfills the purposes listed above as well as providing information necessary for computing contract cost.

Districts are not required to report contract costs separately from UFFAS reporting. The system office will provide each district with their indirect cost factor based on UFFAs data early in each calendar year.

NOTE: As required by s. 38.14(3)(c)2, Wis. Stats., all out-of-state contracts must recover full cost. For contract reporting purposes, full cost is defined as actual costs (salary and fringe) of staff assigned to the contract plus the indirect costs associated with the contract using the Indirect Cost Factor (ICF) computed for each district. Indirect costs are computed by multiplying the staff costs times the ICF.

The Contract Reporting System uses Student FTE information to determine the number of students served and FTEs generated in Customized Instruction contracts. This relationship with other systems makes it imperative that all systems contain accurate and complete information on contracting.

### Submission of Records

The submission window for Contract Reporting System Records is May 1<sup>st</sup> through November 30<sup>th</sup>, following the end of the fiscal year. These records will be edited by the system office, and any rejected records will be reported to the districts via edit reports. Corrected records must be submitted to the system office by November 30th, following the end of the fiscal year. Any due date occurring on a weekend will automatically change to the first following workday.

If any data element on a record is found invalid by the system office edit, the Contract Demographic Record and all associated Contract Course and Service Description Records for that contract will be rejected. Therefore, in submitting a corrected record it is necessary to also submit all associated records. All submissions must be complete resubmissions rather than corrections to rejected records. Please refer to the [EDITS AND WARNINGS](#) section of this manual for the specific edits, error messages, and corrective action.

In addition to any rejected records, districts will receive mismatch reports that identify inconsistencies between the information being submitted in the Contract Reporting System and the course information reported in the Client Reporting System. Districts will be required to determine which system contains erroneous information and submit corrections by November 30.

## CONTRACT DEMOGRAPHIC RECORD

The Contract Demographic Record contains characteristic information for each s. 38.14(3) and s. 38.14(12), Wis. Stats., contract entered into by WTCS districts. A separate record is submitted for each contract assigned a unique contract number.

### **Record Identifier (Position 1-2)**

The Record Identifier shall be "XI" for every Contract Demographic Record.

### **District Number (Position 3-4)**

The WTCS has 16 districts, each of which is assigned a number. Report the appropriate number for your district.

- 01 = Chippewa Valley
- 02 = Western
- 03 = Southwest Wisconsin
- 04 = Madison Area
- 05 = Blackhawk
- 06 = Gateway
- 08 = Waukesha County Area
- 09 = Milwaukee Area
- 10 = Moraine Park
- 11 = Lakeshore
- 12 = Fox Valley
- 13 = Northeast Wisconsin
- 14 = Mid-State
- 15 = Northcentral
- 16 = Nicolet Area
- 17 = Northwood

### **Fiscal Year (Position 5-8)**

This four-digit data element identifies the fiscal year being reported, e.g., for fiscal year 2016-17, report 2017. For Customized Instruction contracts, the fiscal year begins on June 1 and ends on May 31. For all other contracts, the fiscal year begins on July 1 and ends on June 30.

### **Contract Number (Position 9-16)**

#### **Contract Fiscal Year - Position 9-12**

#### **Contract Sequence Number – Position 13-16**

A unique, eight-digit identifier for each contract. The first four digits are the year that the contract originated, e.g., "2015" is to be reported for a contract originating in fiscal year 2014-15. Refer to the [Fiscal Year](#) data element for the beginning and ending dates of fiscal years for the various contract types. The second four digits are the unique contract number. Districts may start at any number within the range each year.

For multi-year contracts, the contract number stays the same throughout the contract. If a three-year contract is entered into in FY 2014-15 and assigned number 20150191, the contract number remains 20150191 for all three years.

### **Contract Type (Position 17)**

This data element identifies the type of service rendered under the contract.

**I = Customized Instruction** - Any contract intended to provide instruction resulting in the submission of Student FTE Records to the system office. All instruction must be done under system office approved course numbers.

**T = Technical Assistance** - Non-instructional activities (non-credit generating) which help a service recipient accomplish an organization purpose, goal, or mission. Examples of this are the design of a production line and employee testing.

**F = Fiscal and Management Services** - Contract activities of a fiscal or management nature which are not intended to result in the service recipient acquiring the skills necessary to conduct these activities in the future. Examples are bookkeeping, accounting, and data processing.

### **Service Recipient Type (Position 18-19)**

This data element identifies the type of service recipient.

In an effort to simplify reporting requirements, districts are allowed to **report** multiple recipients under a single contract number if the recipients are all of the same service recipient type category. If not, a separate contract number must be assigned to each service recipient type category for reporting purposes. The Service Description Record must then indicate the number of entities receiving service under the contract number. Please note that this allowance to report multiple recipients under a single contract number **does not** eliminate the necessity to enter into a formal agreement with each entity receiving services. This accommodation is for **reporting purposes only** and is to allow districts to respond to requests for contracted services from multiple entities that would be administratively cumbersome if each contract were required to be reported separately.

This multiple entity reporting is allowed for out-of-state contracts; however, full cost recovery is required for each individual contract being reported under the single contract number.

#### **Educational Institutions**

11 = Public Educational Institutions (K-12) - s. 38.14(3)

15 = Multiple Educational Institutions

16 = Public Educational Institutions (K-12) - Transcribed Credit Agreements

18 = Public Educational Institutions - Postsecondary

19 = Private Educational Institutions

#### **Wisconsin Local Governmental Units**

21 = Wisconsin Local Governmental Units

22 = Indian Tribal Governments

23 = Economic Development Corporations

- 24 = County Boards of Supervisors - s. 38.14(12) contracts for integrated service programs for children with severe disabilities
- 25 = Multiple Local Governmental Units

**State of Wisconsin**

- 31 = State of Wisconsin
- 32 = Wisconsin Department of Corrections
- 33 = Wisconsin Division of Vocational Rehabilitation
- 35 = Multiple State Governmental Units

**Business and Industry**

- 41 = Business and Industry
- 42 = Community Based Organizations (e.g., churches, foundations, unions, non-profits)
- 43 = Workplace Education Initiatives
- 44 = WMEP / WCMP / NWMOC Related Contracts
- 45 = Multiple Business and/or Industries
- 46 = Advanced Manufacturing Solutions
- 47 = Workforce Advancement Training Grants

**Federal Government**

- 51 = Federal Government
- 55 = Multiple Federal Governmental Units

**Out-of-State Contracts**

- 61 = Foreign Governments
- 62 = States other than Wisconsin (including political subdivisions of states such as counties, municipalities and their departments including police and fire)
- 63 = Out-of-State Businesses
- 65 = Multiple Out-of-State Entities

**Service Recipient (Position 20-44)**

The name of the contracting service recipient (may not exceed 25 characters).

**Blank (Position 45-56)**

**Contract Revenue (Position 57-65)**

The contract revenue recorded on the district's books from the ss. 38.14(3) or 38.14(12), Wis. Stats., contract during the report year. This data element is nine digits long with two decimal places implied. If there was no revenue in the year being reported, report "000000000."

NOTE: As required by s. 38.14(3)(c)(2), Wis. Stats., all out-of-state contracts must recover full cost.

**All revenue is to be recorded and reported on an accrual basis.** That is, revenue should be reported when it is earned and becomes measurable.

### **Debit-Credit Code (Position 66)**

This code differentiates between positive and negative revenues.

D = Debit	Use this code to report a negative amount.
C = Credit	Use this code to report a positive amount.
Blank	No revenue

### **Other Revenue/Equipment Donations (Position 67-75)**

All other revenue received specifically for the contract activity and recorded on the district's books during the report year. This may include state and federal grants or other revenue restricted by the source of the revenue to contract activities. Examples of this would be cross funding of activities with Workforce Advancement Training grant or Workplace Education grant revenue and s. 38.14(3), Wis. Stats., contract revenue where the contract revenue provides the required match for the grant.

Revenue received through the contract for the purchase of equipment. This amount is recorded in the Capital Projects Fund under the Gifts, Grants, and Bequests revenue class and is to be reported using the "C" Other Debit-Credit Code. This data element is nine digits long with two decimal places implied. If there was no revenue in the year being reported, report "000000000."

**All other revenue is to be recorded and reported on an accrual basis.** That is, revenue should be reported when it is earned and becomes measurable.

Service recipients may also donate equipment in exchange for service provided. Districts are still required to collect the equivalent of program and material fees in addition to these donations.

The amount reported is to be the fair market value, as determined by the district, and the donations are only to be reported if ownership passes to the district at the time the contract is entered into and is retained by the district at the end of the contract. Equipment donations are to be reported with the Other Debit-Credit code of "E" for Equipment Donations.

### **Other Debit-Credit Code (Position 76)**

This code differentiates between positive and negative revenues.

D = Debit	Use this code to report a negative amount.
C = Credit	Use this code to report a positive amount.
E = Equipment Donation	This code is to be used only when the recipient is <u>donating</u> a piece of equipment in exchange for services as part of a 38.14(3) contract. The amount reported here will be treated as a positive amount. This code is not to be used to report contract revenue received to purchase equipment. Equipment revenue is to be reported under Code "C."
Blank	No revenue.

**Blank (Position 77)**

**Indirect Cost Factor (ICF)**

In computing the indirect cost factor, all computations will be based on individual district General Fund and Special Revenue Fund expenditures as reported in UFFAS. The indirect cost factor computations will be as follows:

**On-Campus Cost Methodology (includes Physical Plant Function)**

Function 1 (Instruction) current expenses – net of salaries and fringes and net of Professional Academic Contracts

+ 20% of Division Administration (Cost Centers X00) salaries and fringes  
+ 100% of Function 1 Academic Administration (Cost Center 919) salaries and fringes

+ Function 6 (General Institutional)

+ Function 7 (Physical Plant)

---

= Total Indirect Cost Base

÷ Direct Cost Base = All General and Special Revenue Fund, function 1-7 costs

---

= On-Campus Indirect Cost Factor

**Off-Campus Cost Methodology (does not include Physical Plant Function)**

Function 1 (Instruction) current expenses - net of salaries and fringes and net of Professional Academic Contracts

+ 20% of Division Administration (Cost Centers X00) salaries and fringes  
+ 100% of Function 1 Academic Administration (Cost Center 919) salaries and fringes

+ Function 6 (General Institutional)

---

= Total Indirect Cost Base

÷ Direct Cost Base = All General and Special Revenue Fund, function 1-7 costs

---

= Off-Campus Indirect Cost Factor

**Number Served (Not Reported)**

The system office will generate this information from the Client Reporting System based on Contract Course Records.

**Blank (Position 78-82)**

**Current Service Delivery (Position 83)**

This data element identifies the status of service delivery during the fiscal year being reported. Service delivery is comprised of those activities specified in the contract for which the district receives compensation.

Y = Service delivery occurred during fiscal year being reported.

N = Service delivery did not occur during fiscal year being reported.

**Blank (Position 84-90)**

## CONTRACT COURSE RECORD

The Contract Course Record contains course offering detail for Customized Instruction contracts. A separate record is to be submitted for each course offering (by section and location) under a contract which resulted in accepted records in the Client Reporting System. These records may only be submitted for Customized Instruction contracts.

### **Record Identifier (Position 1-2)**

The Record Identifier shall be "X2" for every Contract Course Record.

### **District Number (Position 2-4)**

The WTCS has 16 districts, each of which is assigned a number. Report the appropriate number for your district.

- 01 = Chippewa Valley
- 02 = Western
- 03 = Southwest Wisconsin
- 04 = Madison Area
- 05 = Blackhawk
- 06 = Gateway
- 08 = Waukesha County Area
- 09 = Milwaukee Area
- 10 = Moraine Park
- 11 = Lakeshore
- 12 = Fox Valley
- 13 = Northeast Wisconsin
- 14 = Mid-State
- 15 = Northcentral
- 16 = Nicolet Area
- 17 = Northwood

### **Fiscal Year (Position 5-8)**

Report the same Fiscal Year that was reported on the related Contract Demographic Record.

### **Contract Number (Position 9-16)**

- Contract Fiscal Year - Position 9-12
- Contract Sequence Number – Position 13-16

Report the same Contract Number that was reported on the related Contract Demographic Record.

### **Course Offering Number (Position 17-24 and 32-36)**

The Course Offering Number is made up of the Course Number (position 17-24) and the Course Section Number (position 32-36). The Course Section Number is part of the Course Offering Number. The Course Section Number must contain a valid 5-character Course Section Number in positions 32-36.

#### **Course Number**

The Course Number is composed of Aid Code, Instructional Area and Course Sequence Number.

Aid Code 17-18  
Instructional Area Number 19-21  
Course Sequence Number 22-24

#### **Course Section Number**

Course Section Number 32-36

The Course Offering Number and Location Code must be identical to the data reported under the Client Reporting System unless a Reason for No Matching FTE Code is reported.

#### **Blank (Position 25-27)**

#### **Location Code (Position 28-29)**

A two-digit code identifying where the course was offered. Refer to the Location Codes by District listed in the Client Reporting System Users' Guide. The Location Code must be identical to the data reported in the Client Reporting System.

#### **Reason for No Matching FTE Code (Position 30-31)**

This is a two-digit code identifying the reason there is not FTE in the Client Reporting System file for the course. This field should be left blank if it does not apply. Valid codes are:

01 = Course Not Approved  
02 = Course Canceled or Discontinued  
03 = FTEs Reported in Previous Year  
04 = FTEs Reported in Subsequent Year  
05 = Course Not Reported for FTEs  
06 = WTCS course taught by high school instructor to high school students

#### **Course Section Number - 5 Character (Position 32-36)**

See [Course Section Number](#) under the Course Offering Number data element.

#### **Blank (Position 37-90)**

## SERVICE DESCRIPTION RECORD

The Service Description Record contains a brief description of the service provided under the contract. If there was no service delivery under the contract, submit a record with a Service Description Sequence "1" with a Service Description of "No Service Delivery."

### **Record Identifier (Position 1-2)**

The Record Identifier shall be "X3" for every Service Description Record.

### **District Number (Position 3-4)**

The WTCS system has 16 districts, each of which is assigned a number. Report the appropriate number for your district.

- 01 = Chippewa Valley
- 02 = Western
- 03 = Southwest Wisconsin
- 04 = Madison Area
- 05 = Blackhawk
- 06 = Gateway
- 08 = Waukesha County Area
- 09 = Milwaukee Area
- 10 = Moraine Park
- 11 = Lakeshore
- 12 = Fox Valley
- 13 = Northeast Wisconsin
- 14 = Mid-State
- 15 = Northcentral
- 16 = Nicolet Area
- 17 = Northwood

### **Fiscal Year (Position 5-8)**

Report the same Fiscal Year that was reported on the related Contract Demographic Record.

### **Contract Number (Position 9-16)**

Report the same Contract Number that was reported on the related Contract Demographic Record.

### **Service Description Sequence (Position 17)**

Up to nine, 70-character lines of text are allowed. This data element sequences the lines of text, i.e., the first line is to be reported with a "1." This data element is one digit in length and must be numeric (1-9).

**Blank (Position 18-20)**

**Service Description (Position 21-90)**

This data element contains a brief description of the service provided. Each record (up to nine) represents one line of text, seventy characters in length. Alpha, numeric and blanks may be reported. Please note that the system office will not edit this text so each line will be printed exactly as reported. If there was no service delivery in the year being reported, Service Description Sequence record number 1 must state "No Service Delivery."

For Multiple Service Recipient Contracts, please include a statement indicating the number of entities being served under the contract.

## GENERAL REPORTING REQUIREMENTS

### **Unimplemented/Canceled Contracts**

Unimplemented or canceled contracts do not need to be reported to the system office.

### **Multiple Service Types**

If more than one type of service is being contracted for by a Service Recipient, separate contracts are **not** required, but the contract must be segregated by service type, separate contract numbers must be assigned to each service type, and the service types must be reported separately.

### **Recording Contract Revenue and Costs**

All contract revenue is to be recorded as contract revenue, rather than program fees and material fees, and reported on an accrual basis. That is, revenue is to be reported when earned and measurable.

Customized Instruction and Technical Assistance contracts must be recorded in the General and Special Revenue Funds. Fiscal and Management Services contracts must be recorded in the Enterprise Fund. Bookstore sales and other enterprise activities resulting from ss. 38.14(3) and 38.14(12), Wis. Stats., contracts are to be recorded as Sales revenue in the Enterprise Funds.

### **Purchase of Service Agreements**

Purchase of Service Agreements for Technical Assistance and non-slotting Customized Instruction are contracts under s. 38.14(3), Wis. Stats., and, therefore, are to be included in the Contract Reporting system. Individual agreements may be aggregated by type and reported under a single Contract Number. However, Purchase of Service Agreements for Customized Instruction which slot students into "regular" courses are not to be reported as s. 38.14(3) or s. 38.14(12), Wis. Stats., contracts.

### **Course Stacking**

Students from multiple contracts and non-contract enrollees may be stacked in the same class. However, separate section numbers must be assigned to provide cost and staffing detail by individual contract and segregate non-contract enrollees.

### **Prior Year Corrections**

For multiple year contracts, errors in prior years for Contract Type, Service Recipient Type, Service Recipient may be corrected by reporting correct data in the current year.

### **Limits on Activities**

Districts may only contract for services as follows:

- Educational Institutions - customized instruction, technical assistance, and fiscal and management services

- Wisconsin Local Governmental Units - customized instruction, technical assistance, and fiscal and management services
- State of Wisconsin - customized instruction, technical assistance, and fiscal and management services
- Business and Industry (Wisconsin) - customized instruction and technical assistance
- Federal Government - customized instruction, technical assistance, and fiscal and management services
- Out-of-State Contracts - customized instruction and technical assistance

### **International Education Contracts**

Contracts with a federal agency to provide services to international students are subject to all requirements under s. 38.14(3)(c) Wis. Stats., **in addition to** the fee requirements under s. 38.24(3)(b), Wis. Stats., which basically allows the system president to authorize a district to use the district direct cost per FTE for the program enrolled in plus an amount equal to the district's indirect cost per FTE attributable to the contract. In most cases, this charge will be similar to the costing method used for costing contracts in the Contract Reporting System. **However, districts must seek approval of the system president to use this methodology for each contract with a federal agency where the fees or contract revenue will be different than the out-of-state fees required by s. 38.24(3)(a), Wis. Stats.** If approved, these contracts may then be reported using the full-cost recovery criteria in the Contract Reporting System. In some cases, the contract may have extraordinary costs unique to the contract that may need to be accommodated for reporting purposes. Please contact the system office staff member designated in Chapter 7.1 for further details on how to submit for approval.

## EDITS AND WARNINGS

### Overview

Contract Reporting data is edited to ensure its validity. Refer to the [Contract Demographic Record](#), [Contract Course Record](#) and [Service Description Record](#) sections for a description of each data element and its reporting codes and constraints. The edits are detailed in the [Error Messages/Corrective Action](#) and [Warnings](#) sections, which follow the Overview section.

The contracting records contain information about various contracts that have been entered into by technical college districts. A typical contract might be written between a district and a local employer to provide a specific educational offering that will be developed by the district and then presented at an employer's work site specifically for their employees. The State Office uses the contracting records to produce reports on contracting service deliveries.

### Contract Record Types

There are three types of contract records that may be submitted for each contract. They are:

- Contract Demographic Record
- Contract Course Record
- Service Description Record

The Contract Demographic Record is required for each contract and contains most of the major information about each contract. There can be only one Contract Demographic Record per contract.

The Contract Course Records contain information about the courses that are offered by the districts as part of a contract. Note that this record type is required for contracts that involve course offerings with accepted client course records. There may be any number of Contract Course Records associated with one contract. Submit Contract Course Records only for contracts that involve courses generating FTE's in the reported year.

The Service Description Record contains a detailed description of the service contract. There may be anywhere from one through nine of these Service Description Records. At least one Service Description Record is required. Note that the contract description is handled by the System Office as up to nine occurrences of 70 characters each, that will be kept in order by the sequence number.

### Record Processing

All contract reporting submissions must be complete file resubmission.

District contract record submissions will be accepted between May 1 and November 30 for the previous fiscal year. These records will be edited, and an edit results report will be posted in the WTCS Portal. If errors are encountered in any of the three types of records for a given contract, all records for that contract will be rejected. Any errors in a contract submission will necessitate complete resubmission of all contracts by the district. The State Office will maintain a data base of submitted contract records identified by fiscal year.

The edits performed on the contract records will include necessary cross-checks and information retrieval from the district Client Reporting submission, and the approved course file. The post-closing mode UFFAS submission from the previous fiscal year is used to calculate the indirect cost factor.

In FY 2016-17, the Staff Accounting System was eliminated, and all course verifications will now be matched to Client Reporting System data. With no Staff Accounting data available, no contract costs will be computed at the System Office. All contract costs will be computed and maintained at the district level and reported at year end in a summary report via survey.

## **EDITS**

The following information is provided for each error:

- The error message listed on the output reports.
- The record type (s) and data elements used in the edit.
- The valid codes (where applicable)
- A description of what the edit verifies.
- The corrective action to take.

X1 - Contract Demographic Record  
X2 - Contract Course Record  
X3 - Service Description Record  
|| - The fields marked with the error message

### **01 INVALID RECORD IDENTIFIER**

Change to valid Record Identifier.

X1, X2, X3 || 1-2      Record Identifier

X1 - Contract Demographic Record  
X2 - Contract Course Record  
X3 - Service Description Record

### **02 INVALID FISCAL YEAR**

Change to correct report Fiscal Year.

X1, X2, X3 || 5-8      Fiscal Year

### **03 DUPLICATE DEMOGRAPHIC CONTRACT NUMBER**

Change Contract Number or delete duplicate record(s).

X1 || 9-16      Contract Number

## **06 NON-NUMERIC CONTRACT FISCAL YEAR**

Change to numeric.

X1 || 9-12      Contract Fiscal Year

## **07 NON-NUMERIC CONTRACT SEQUENCE NUMBER**

Change to numeric.

X1 || 13-16      Contract Sequence Number

## **08 INVALID CONTRACT TYPE**

Report appropriate, valid code.

X1 || 17      Contract Type

F = Fiscal and Management Services  
I = Customized Instruction  
T = Technical Assistance

## **10 INVALID SERVICE RECIPIENT TYPE**

Report appropriate, valid code.

X1 || 18-19      Service Recipient Type

See the [Service Recipient Type](#) data element on the Contract Demographic Record for valid codes. In a multiple year contract, report the same Service Recipient Type that was reported in the prior Fiscal Year, unless a revision is being made.

## **12 INVALID SERVICE RECIPIENT**

Report the name of the Service Recipient.

X1 || 20-44      Service Recipient

## **16 CONTRACT DEMOGRAPHIC RECORD MISSING**

The contract was reported with no Contract Demographic (X1) Record. Corrective action is to either report an X1 record with a Contract Number matching the X2 and X3 records or remove all records associated with the contract.

X1 || 1-2      Record Identifier

## **17 NON-NUMERIC CONTRACT REVENUE**

Change to numeric.

X1 || 57-65      Contract Revenue

If no Contract Revenue, report all 0's.

## **18 INVALID DEBIT/CREDIT**

Report appropriate, valid code.

X1 || 66      Debit-Credit Code

C = Credit      Use this code to report a positive balance.

D = Debit      Use this code to report a negative balance.

Blank      No Contract Revenue

## **20 NON-NUMERIC OTHER REVENUE/EQUIPMENT DONATIONS**

Change to numeric.

X1 || 67-75      Other Revenue/Equipment Donations

If no Other Revenue/Equipment Donations, report all 0's.

## **21 INVALID OTHER DEBIT/CREDIT**

Report appropriate, valid code.

X1 || 76      Other Debit-Credit Code

C = Credit      Use this code to report a positive balance.

D = Debit      Use this code to report a negative balance.

E = Equipment      Value of donated equipment.

Blank      No Contract Revenue

## **26 INVALID CURRENT SERVICE DELIVERY**

Change to 'N' or 'Y'.

X1 || 83      Current Service Delivery

N = No Service Delivery occurred in Fiscal Year being reported.

Y = Service Delivery occurred in Fiscal Year being reported.

## **28 CONTRACT FISCAL YEAR > FISCAL YEAR**

Change Contract Fiscal Year to = Fiscal Year when the contract originates in the Fiscal Year being reported.

X1 || 5-8      Fiscal Year  
X1 || 9-12      Contract Fiscal Year

The Contract Fiscal Year cannot be greater than the Fiscal Year.

## **29 SERVICE DESCRIPTION MISSING**

Submit appropriate Service Description Record.

X1 || 1-2      Record Identifier  
X1 || 9-16      Contract Number  
X3 - 1-2      Record Identifier  
X3 - 9-16      Contract Number

There must be a Service Description Record (X3) for every Contract Number submitted on Contract Demographic Records (X1).

## **30 INCOMPATIBLE CONTRACT TYPE/SERVICE RECIPIENT TYPE**

Record appropriate, valid combination of Contract Type and Service Recipient Type.

X1 || 17      Contract Type

F = Fiscal and Management Services  
I = Customized Instruction  
T = Technical Assistance

X1 || 18-19      Service Recipient Type

See the [Service Recipient Type](#) data element on the Contract Demographic Record for valid codes. In a multiple year contract, report the same Service Recipient Type that was reported in the prior Fiscal Year, unless a revision is being made.

Contract Type and Service Recipient Type may only be reported in the following combinations:

F - 11, 15, 18, 19, 21, 22, 23, 24, 25, 31, 32, 33, 35, 51, 55  
I - 11, 15, 16, 18, 19, 21, 22, 23, 24, 25, 31, 32, 33, 35, 41, 42, 43, 44, 45, 47, 51, 55, 61, 62, 63  
T - 11, 15, 18, 19, 21, 22, 23, 24, 25, 31, 32, 33, 35, 41, 42, 43, 44, 45, 47, 51, 55, 61, 62, 63

### **31 INCOMPATIBLE SERVICE RECIPIENT TYPE/NO FTE CODE**

If a Service Recipient Type of 16 – ‘Public Educational Institutions (K-12) - Transcribed Credit Agreements’ is reported, there must be a Reason for No Matching FTE Code of 06 – ‘WTCS course taught by high school instructor to high school students’ reported, or

If a Reason for No Matching FTE Code of 06 – ‘WTCS course taught by high school instructor to high school students’ is reported, a Service Recipient Type of 16 – ‘Public Educational Institutions (K-12) - Transcribed Credit Agreements’ must be reported.

X1 || 18-19 Service Recipient Type  
X2 || 30-31 Reason for No Matching FTE Code

Record appropriate, valid combination of Service Recipient Type and Reason for No Matching FTE Code.

### **34 INCOMPATIBLE CONTRACT REVENUE/DEBIT-CREDIT**

Report appropriate, valid combination of Contract Revenue and Debit-Credit Code.

X1 || 57-65 Contract Revenue  
X1 || 66 Debit-Credit Code  
C = Credit - Use this code to report a positive balance.  
D = Debit - Use this code to report a negative balance.  
Blank = no Contract Revenue

If Contract Revenue equals ‘0’, the Debit-Credit Code must be blank. If Contract Revenue is greater than ‘0’, the Debit-Credit Code must be ‘C’ or ‘D’.

### **35 INCOMP OTHER REV/EQUIP DONATIONS - OTHER DEBIT-CR**

Report appropriate valid combination of Other Revenue/Equipment Donations and Other Debit-Credit Code.

X1 || 67-75 Other Revenue/Equipment Donations  
X1 || 76 Other Debit-Credit Code

If Other Revenue/Equipment Donations equals ‘0’, the Other Debit-Credit Code must be blank.  
If Other Revenue/Equipment Donations is greater than ‘0’, the Other Debit-Credit Code must be ‘C’ or ‘D’ or ‘E’.

### **38 MATCHING RECORD REJECTED**

Since all records for a contract are rejected if there is an error on any record, this message is generated when there is an error on a different record associated with the contract number.

X1,X3 || 9-12 Contract Fiscal Year  
X1,X3 || 13-16 Contract Sequence Number

Correct the invalid record(s).

Edits

#### **44 NO CONTRACT COURSE RECORD**

Change the Contract Type to 'F' (Fiscal Management) or 'T' (Technical Assistance) or the Current Service Delivery to 'N' on the Contract Demographic Record or add the associated Contract Course Record(s).

X1 || 1-2      Record Identifier  
X1 || 1      9-16      Contract Number  
X1 || 17      Contract Type  
X1 || 83      Current Service Delivery  
X2 || 1-2      Record Identifier  
X2 || 9-16      Contract Number  
X2 || 17-27      Course Offering Number  
X2 || 32-36      Course Section Number

For contracts with Contract Type = 'I' (Customized Instruction) and Current Service Delivery = 'Y' on the Contract Demographic Record, there must be at least one Contract Course Record submitted for that contract because it is an instructional contract.

If something is coded in both the 3-character and the 5-character Course Offering Number field, the 5-character field will be used.

#### **46 NO MATCHING DEMOGRAPHIC RECORD**

Submit appropriate Contract Demographic Record or change the Contract Number on the Contract Course Record.

X2,X3 || 9-16      Contract Number

#### **47 INVALID COURSE OFFERING NUMBER**

Change Course Offering Number to numeric.

X2 || 17-27      Course Offering Number  
X2 || 32-36      Course Section Number

The Course Offering Number is made up of the Course Number (17-24) and the Course Section Number (32-36).

Course Number must be numeric.

17-18      Aid Code (2 digits)  
19-21      Instructional Area Number (3 digits)  
22-24      Course Sequence Number (3 digits)  
32-36      Course Section Number

#### **48 INVALID LOCATION CODE**

Refer to the Location Codes by District report in the Student FTE Users' Guide for a complete list of locations by district.

X2 || 28-29      Location Code

#### **49 DUPLICATE COURSE RECORD**

Change Course Offering Number or Location Code on the Contract Course Record or the Service Recipient Type on the Contract Demographic Record.

X2 || 17-27      Course Offering Number  
X2 || 32-36      Course Section Number  
X2 || 28-29      Location Code  
X1 -|| 18-19      Service Recipient Type

See the [Service Recipient Type](#) data element on the Contract Demographic Record for valid codes. In a multiple year contract, report the same Service Recipient Type that was reported in the prior Fiscal Year, unless a revision is being made.

Two or more course records with identical Course Offering Number, Section Number and Location Code will not be accepted.

Note: when a duplicate course record occurs, the error report will display all course records for that contract, not just the duplicate records. Correct the duplicate issue and the other course records will also clear from the error report.

#### **51 INCOMPATIBLE CONTRACT TYPE/COURSE RECORD**

Change the Contract Type on the Contract Demographic Record to 'I' or delete the Contract Course Record.

X2 || 1-2      Record Identifier  
X2 || 9-16      Contract Number  
X1 - 1-2      Record Identifier  
X1 - 9-16      Contract Number  
X1 - 17      Course Type

For contracts with Contract Type = 'F' or 'T' on the Contract Demographic Record, there should not be any Contract Course Records submitted for that contract.

## **52 COURSE RECORD REPORTED BUT NO SERVICE DEL**

Change the Current Service Delivery on the Contract Demographic Record to 'Y', delete the Contract Course Record or change the course's Reason for No Matching FTE Code to 02, 03, or 04.

X2    1-2	Record Identifier
X2    9-16	Contract Number
X2    30-31	Reason for No Matching FTE Code
X1 - 1-2	Record Identifier
X1 - 9-16	Contract Number
X1 - 17	Contract Type
X1 - 83	Current Service Delivery

For contracts with Contract Type = 'I' and Current Service Delivery = 'N' on the Contract Demographic Record, there must not be any Contract Course Records submitted for that contract unless the Reason for No Matching FTE Code on the Contract Course Record is 02, 03 or 04.

## **53 COURSE NOT APPROVED**

This course is not an approved course on the State Office's approved course file. Correct the Course Number or if an unapproved course, leave as is.

X2    1-2	Record Identifier
X2    3-4	District Number
X2    9-16	Contract Number
X2    17-27	Course Offering Number
X2    30-31	Reason for No Matching FTE Code
X2    32-36	Course Section Number
X1    1-2	Record Identifier
X1    9-16	Contract Number
X1    17	Contract Type
X1    83	Current Service Delivery

For contracts with Contract Type = 'I' and Current Service Delivery = 'Y' on the Contract Demographic Record, all Contract Course Records must be approved courses in the System Office Course Approval System unless there is a Reason for No Matching FTE Code of 01 reported on the X2 record.

The maximum number of course records per demographic record is 100. If the limit of 100 is exceeded, a single warning message will be produced on the Contract Demographic Record.

#### **54 COURSE MISMATCH IN CLIENT**

Report the appropriate, valid Course Offering Number, Location Code and Reason for No Matching FTE Code.

X2 || 17-27 Course Offering Number  
X2 || 32-36 Course Section Number  
X2 || 28-29 Location Code  
X2 || 30-31 Reason for No Matching FTE Code

An error message will be produced if the Course Offering Number and Location Code is not found in the Client Reporting System unless there is a Reason for No Matching FTE Code reported.

An error message will also be produced if a Reason for No Matching FTE Code is present, but the Course Offering Number, Course Section Number and Location Code are found in the Client Reporting System.

This error is bypassed if Reason for No Matching FTE Code is '06 – HS Transcribed Course'.

#### **57 INVALID SERVICE DESCRIPTION SEQUENCE NUMBER**

Change to a sequential number greater than 0. Review all Service Description Sequence number for this Contract Number to verify they are in sequential order with no missing or duplicate values. There can be up to nine Service Description Records. This edit will not detect errors in sequencing of the Service Description Sequence. It will only detect invalid Service Description Sequence numbers.

X3 || 17 Service Description Sequence

#### **58 INVALID SERVICE DESCRIPTION**

Supply Service Description.

X3 || 21-90 Service Description

#### **59 INCOMPATIBLE SERVICE DESC/CURRENT SERVICE DEL**

Change the Service Description on the Service Description Record or change the Current Service Delivery code on the Contract Demographic Record.

X3 || 1-2 Record Identifier (X3 = Service Description Record)  
X3 || 21-90 Service Description  
X1 - 1-2 Record Identifier (X1 = Contract Demographic Record)  
X1 - 9-16 Contract Number  
X1 - 83 Current Service Delivery

For every Contract Demographic Record with a Current Service Delivery of 'N', the first Service Description Record must have a Service Description of 'NO SERVICE DELIVERY' in positions 21 thru 39. The remaining positions of the Service Description on the first record plus any additional Service Description Records may be used for additional information.

**60 INVALID REASON FOR NO MATCHING FTE CODE**

The Reason for No Matching FTE Code being reported is not valid. A list of valid codes appears below.

X2 || 30-31    Reason for No Matching FTE Code

- 01 = Course not approved
- 02 = Class canceled or discontinued
- 03 = FTE's reported in prior Fiscal Year
- 04 = FTE's will be reported in subsequent Fiscal Year
- 05 = Course not reported for FTE's
- 06 = WTCS course taught by high school instructor to high school students
- Blank

Enter a valid Reason For No Matching FTE Code.

## **WARNINGS**

For each warning, the following information is provided:

- The warning message listed on the output reports.
- The record type (s) and data elements used in the edit.
- A description of what the edit reviews.
- The corrective action to take, if needed.

X1 Contract Demographic Record  
X2 Contract Course Record  
X3 Service Description Record  
|| Location of “ticky marks” on the edit report

### **05 WARNING: CONTRACT OVER 5 YRS OLD**

Check the Fiscal Year and correct if necessary.

X1 || 9-12 Contract Fiscal Year

### **19 WARNING: A NEGATIVE AMOUNT IS INDICATED**

Change Debit-Credit Code to a space or a ‘C’ or leave as it.

If a ‘D’ is reported, a warning message will be produced. The record will still be accepted.

### **39 WARNING: SERVICE DELIVERY OCCURRED WITH ‘0’ REVENUE**

Change Current Service Delivery to ‘N’ or report a total revenue amount greater than ‘0’ or leave as is.

X1 || 57-65 Contract Revenue  
X1 || 67-75 Other Revenue/Equipment Donations  
X1 || 83 Current Service Delivery

If total revenue for the contract in the current report year is equal to or less than ‘0’ and the Current Service Delivery is ‘Y’, a warning message will be produced. The record will still be accepted. Total revenue is Contract Revenue plus Other Revenue/Equipment Donations.

### **50 WARNING: MORE THAN 100 CONTRACT COURSE RECORDS**

Reduce course records per demographic record to less than or equal to 100 or leave as is.

X1,X3 || 1-2 Record Identifier  
X1,X3 || 9-12 Contract Fiscal Year  
X1,X3 || 13-16 Contract Sequence Number

### **61 WARNING: COURSE IN MULTIPLE CONTRACTS**

X1 || 18-19 Service Recipient Type  
X1 || 9-16 Contract Number  
X2 || 9-16 Contract Number  
X2 || 28-29 Location Code  
X2 || 17-27 Course Offering Number  
X2 || 32-36 Course Section Number  
X2 || 30-31 Reason For No Matching FTE Code

Although it is ideal if each Contract Course Record has a unique Course Offering Number, Location Code and Reason For No Matching FTE Code, there are instances where courses with the same number and location code can be reported in more than one Contract Number. This warning identifies these instances but does not require any additional action from the college. This warning does not need to be fixed before Contract Reporting closes.

### **62 MISSING WAT GRANT REVENUE**

The district reported a Workforce Advancement Training (WAT) Grant Service Recipient Type with zero revenue reported in the Other Revenue field.

X1 || 18-19 Service Recipient Type  
X1 || 67-75 Other Revenue

All WAT Grants are funded by state grant revenue, so the district must either enter the grant revenue amount in the Other Revenue field or change the Service Recipient Type to something other than 47 – Workforce Advancement Training Grant

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